

COOPERATIVES AND THEIR PATRONS

TAX TREATMENT OF COOPERATIVES

- 1.1381-1 Organizations to which part applies.
- 1.1381-2 Tax on certain farmers' cooperatives.
- 1.1382-1 Taxable income of cooperatives; gross income.
- 1.1382-2 Taxable income of cooperatives; treatment of patronage dividends.
- 1.1382-3 Taxable income of cooperatives; special deductions for exempt farmers' cooperatives.
- 1.1382-4 Taxable income of cooperatives; payment period for each taxable year.
- 1.1382-5 Taxable income of cooperatives; products marketed under pooling arrangements.
- 1.1382-6 Taxable income of cooperatives; treatment of earnings received after patronage occurred.
- 1.1382-7 Special rules applicable to cooperative associations exempt from tax before January 1, 1952.
- 1.1383-1 Computation of tax where cooperative redeems nonqualified written notices of allocation.

TAX TREATMENT BY PATRONS OF PATRONAGE DIVIDENDS

- 1.1385-1 Amounts includible in patron's gross income.

DEFINITIONS; SPECIAL RULES

- 1.1388-1 Definitions and special rules.
- 1.1394-0 Table of contents.
- 1.1394-1 Enterprise zone facility bonds.

RULES RELATING TO INDIVIDUALS' TITLE 11 CASES

- 1.1398-1 Treatment of passive activity losses and passive activity credits in individuals' title 11 cases.
- 1.1398-2 Treatment of section 465 losses in individuals' title 11 cases.

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Section 1.1060-1T also issued under 26 U.S.C. 1060.
 Sections 1.1092(b)-1T and 1.1092(b)-2T also issued under 26 U.S.C. 1092 (b)(1).
 Section 1.1092(b)-4T also issued under 26 U.S.C. 1092(b)(2).
 Section 1.1092(d)-2 also issued under 26 U.S.C. 1092(d)(3)(B).
 Section 1.1221-2 also issued under 26 U.S.C. 1502 and 6001.
 Section 1.1244(e)-1 also issued under 26 U.S.C. 1244(e).
 Section 1.1254-1 also issued under 26 U.S.C. 1254(b).
 Section 1.1254-2 also issued under 26 U.S.C. 1254(b).
 Section 1.1254-3 also issued under 26 U.S.C. 1254(b).
 Section 1.1254-4 also issued under 26 U.S.C. 1254(b).
 Section 1.1254-5 also issued under 26 U.S.C. 1254(b).
 Section 1.1254-6 also issued under 26 U.S.C. 1254(b).
 Sections 1.1271-1 through 1.1274-5 also issued under 26 U.S.C. 1275(d).
 Section 1.1274A-1 also issued under 26 U.S.C. 1274A(e) and 26 U.S.C. 1275(d).
 Sections 1.1275-1 through 1.1275-5 also issued under 26 U.S.C. 1275(d).
 Section 1.1275-6 also issued under 26 U.S.C. 1275(d).
 Section 1.1275-7T also issued under 26 U.S.C. 1275(d).
 Section 1.1286-1 also issued under 26 U.S.C. 1275(D) and 1286(f).
 Section 1.1286-2T also issued under 26 U.S.C. 1286(f).
 Section 1.1287-1 also issued under 26 U.S.C. 165 (j)(3).
 Section 1.1291-9 also issued under 26 U.S.C. 1291(d)(2).
 Section 1.1291-10 also issued under 26 U.S.C. 1291(d)(2).
 Section 1.1294-1T also issued under 26 U.S.C. 1294.
 Section 1.1297-3T also issued under 26 U.S.C. 1297(b)(1).
 Section 1.1361-1(j) (6), (10) and (11) also issued under 26 U.S.C. 1361(d)(2)(B)(iii).
 Section 1.1361-1(l) also issued under 26 U.S.C. 1361(c)(5)(C).
 Sections 1.1362-1, 1.1362-2, 1.1362-3, 1.1362-4, 1.1362-5, 1.1362-6, 1.1362-7, and 1.1363-1 also issued under 26 U.S.C. 1377.
 Section 1.1368-1(f) and (g) also issued under 26 U.S.C. 1377(c).
 Section 1.1368-2(b) also issued under 26 U.S.C. 1368(c).

Internal Revenue Service, Treasury

Pt. 1

Section 1.1374-1 also issued under 26 U.S.C. 1374(e) and 337(d).
Section 1.1374-2 also issued under 26 U.S.C. 1374(e) and 337(d).
Section 1.1374-3 also issued under 26 U.S.C. 1374(e) and 337(d).
Section 1.1374-4 also issued under 26 U.S.C. 1374(e) and 337(d).
Section 1.1374-5 also issued under 26 U.S.C. 1374(e) and 337(d).
Section 1.1374-6 also issued under 26 U.S.C. 1374(e) and 337(d).
Section 1.1374-7 also issued under 26 U.S.C. 1374(e) and 337(d).
Section 1.1374-8 also issued under 26 U.S.C. 1374(e) and 337(d).
Section 1.1374-9 also issued under 26 U.S.C. 1374(e) and 337(d).
Section 1.1374-10 also issued under 26 U.S.C. 1374(e) and 337(d).
Section 1.1377-1 also issued under 26 U.S.C. 1377(a)(2) and (c).
Section 1.1394-1 also issued under 26 U.S.C. 1397D.

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